

**Westfield, Indiana
Hamilton County**

Annexation Fiscal Plan

**Southwest Washington Township
Annexation Area**

**This Fiscal Plan is
Exhibit A Referenced in Resolution 05-06**

**This fiscal Plan Supports
Ordinance 05-09**

The Fiscal Plan may be reviewed in the offices of the Department of Community Services located at 130 Penn Street, Westfield, Indiana. Interested parties may also receive a copy of the Fiscal Plan from the Town's web page at www.westfieldtown.org. For any questions regarding this annexation, the public should contact Jerry Rosenberger, Town Manager at 317-867-2222.

April 11, 2005

Introduction

The purpose of this report is to outline the estimated fiscal impact of annexation upon the Town of Westfield and the ability of the town to provide necessary municipal capital and non-capital services to the area proposed for annexation. The area proposed for annexation that is analyzed in this report is referred to as “Southwest Washington Township Annexation” and is generally west of the existing town boundaries west of US31, south of SR 32, east of Little Eagle Creek Avenue, and north of 146th street.

The Indiana Statutes (IC.36-4-3-13(d)) governing annexation activity by the Town of Westfield require the preparation of a written fiscal plan and the establishment of an annexation policy by resolution , as of the date of the annexation ordinance. The fiscal plan is required to present cost estimates and a plan for the extension of municipal services to the areas proposed for annexation. Municipal services of a non-capital nature are required to be provided within one (1) year of the effective date of the annexation ordinance to the extent that such services are “equivalent in standard and scope” to those services already provided within the city limits. Likewise, municipal services of a capital improvement nature are required to be provided within three (3) years of the effective date of the annexation ordinance.

This report contains an estimate of the project revenues and expenditures that will result from the annexation of certain territory by the Town of Westfield. While the town is committed to providing the highest quality service to all areas of the community, the dollar figures presented here are only estimates and are subject to change. Variations may occur depending upon the rate and extent of future development, an increase or decrease in the cost of providing municipal services, or fluctuations in future property assessments.

Participants Involved in Developing the Fiscal Plan for the Annexed Area

Town Manager Jerry Rosenberger, Police Chief Bryan Foster, Fire Chief Keith Smith, Westfield Public Works Director Bruce Hawk, and Director of Community Development Kevin Buchheit. In addition, financial consultants from O.W. Krohn Associates were involved with the fiscal plan creation.

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Town of Westfield

Annexation Philosophy and Plan

The proposed annexation area “Southwest Washington Township Area,” is part of a larger more comprehensive annexation plan and/or philosophy that has been in existence in the Westfield community for more than 10 years.

The following describes the town’s annexation philosophy/Plan.

Fiscal Policy of the Town.

It is appropriate to state that the annexation policies of the town are expected to correspond with the fiscal policies of the town. Therefore, it is the policy of the town of Westfield that annexation should only be undertaken under circumstances which are not significantly adverse to the fiscal interests of the current residents and taxpayers of the Town of Westfield.

General Philosophy/Plan

The philosophy/plan of the Town of Westfield is to annex real estate into its corporate limits which may be annexed in accordance with the terms of Title 36, Article 4, Chapter 3 of the Indiana Code and when the adoption of an ordinance authorizing such annexation shall include one or more of the following:

1. Provide the residents of the Town of Westfield with a broad, stable and growing economic tax base; and
2. Plan for the quality and quantity of urban development in a coordinated manner; and
3. Preserve and enhance the public health, safety, and welfare, of all town residents.
4. Allow for the provision of services to the new area in a cost effective manner that will not significantly impact existing residents.

FURTHER THE TOWN SHALL:

1. First seek the voluntary annexations of new development contiguous to the current town boundaries. It is certainly the preference of the Town of Westfield to implement annexation action under the most amenable conditions possible, therefore in cases where it is practical/possible to achieve consensus the town prefers to precede with annexation under the “voluntary” provisions of the Indiana statute (IC36-4-3-5)
2. Enhance the existing assessed valuation of our municipality through voluntary annexations such that future annexations of “built out” neighborhoods can be achieved without tax differentials being the overriding issue being debated; and
3. Consider any and all requests for voluntary annexation from existing neighborhoods where contiguity exists
4. Consider any forced or consensual annexations that will positively impact the future economic development opportunity of the community and/or provide for the long-term fiscal and social viability of the Town of Westfield.

Financial Incentives in Support of Annexation

Aside from the issue of municipal services, the town has developed annexation/growth policies with support for the concept of applying economic incentives to the annexation policies as a basis for building public support and popular consensus. The financial incentives considered by the Town of Westfield may include: 1) tax abatement (IC36-4-3-8.5); 2) delay of the effective date of the annexation (IC36-4-3-8); 3) negotiation of supplemental services (based on surplus tax revenues); 4) elimination of utility/services surcharges; 5) other appropriate arrangements as provided by IC36-4-3-21, and 6) agriculture property tax liability exemption for municipal taxes provided by IC36-4-3-4.1.

It is the fundamental position of the town, however, that the extension of such financial incentives shall be made primarily in those cases where the extension of such financial incentives is appropriate to the long-term fiscal, governmental and social interests of the Town of Westfield and its citizens. These incentives may be used to achieve economic development opportunities and/ or to protect annexation interests because of annexation plans by adjacent communities.

It is recognized that the use of incentives may cause a very short-term limited tax increase to accommodate the ultimate long-term community good resulting from the annexation.

Requirements of Indiana Law

The Town Council of the Town of Westfield is granted the authority under Indiana law to annex land that conforms with the terms of Title 36, Article 4, Chapter 3 of the Indiana code. The minimum criteria used to determine the eligibility of land for annexation must establish that:

1. The territory sought for annexation is contiguous to the corporate boundary of the municipality; or
2. The territory sought for annexation is not contiguous to the corporate boundary of the municipality, but is occupied by a municipally owned or operated airport or landing field; or
3. The territory sought for annexation is not contiguous to the corporate boundary of the municipality, but is occupied by a municipally owned or regulated sanitary landfill, golf course, or hospital.

Additionally the following criteria are also used to further determine the eligibility of land for annexation and the municipality must establish that either #1 or #2 below applies.

1. The boundary of the area proposed for annexation must be at least 1/8 contiguous to the present corporate limits of the municipality, and
 - a. Have a population density of at least three persons per acre, or
 - b. Be zoned for commercial, business, or industrial use, or
 - c. Be at least 60% subdivided; or
2. The boundary of the area proposed for annexation must be at least 1/4 contiguous to the corporate limits of the municipality, and the area must be needed and can be used by the municipality for its development in the reasonably near future.

The preparation of a written fiscal plan is also required to outline the provisions for:

1. The cost estimates of planned services to be furnished to the area proposed for annexation,
2. The method or methods of financing the planned services
3. The plan for the organization and extension of planned services,
4. The provision of planned services of a non-capital nature within one (1) year of the effective date of annexation,
5. The provision of planned services of a capital improvement nature within three (3) years of the effective date of annexation.

The fiscal plan must also discuss the provisions to be made to insure the delivery of capital and non-capital services in a manner equivalent in standard and scope to those services currently being provided to other areas within the corporate boundary regardless of topography, patterns of land use, and population density. This document is intended to serve as the aforementioned fiscal plan.

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Parcel Analysis

A. Location

The area proposed for annexation is generally located west of the existing corporate boundaries on the west side of US 31, south of SR32, north of 146th street, and east of Little Eagle Creek Avenue. See attached Map.

B. Contiguity

The area considered for annexation is contiguous to the corporate boundary of the town of Westfield. The perimeter of the parcels planned for annexation measures 23.01 miles. The planned annexation area is contiguous to the Town for 11.63 miles, which meets the statutory requirements of $\frac{1}{4}$ contiguity.

C. Size

The area proposed for annexation encompasses an area of approximately 9.1 square miles (5711 acres) and 3302 parcels.

D. Population/Population Density

The population of the area proposed for annexation is estimated to be 9000 persons. Census Tract and Block statistics from the 2000 census of Population and Housing indicate an average of 2.84 persons per dwelling unit for Washington Township.

The total parcels included in this annexation do not have a population density greater than three (3) persons per acre.

E. Parcels

Type	Number
Residential Parcels	3052
Commercial Parcels	22
Industrial Parcels	6
Institutional Parcels	0
Agriculture Parcels	198
Exempt Parcels	24
TOTAL	3302

F. Acreage of Land Use

Type	Acres	Percent
Residential	3609	63.2%
Commercial	89	1.6%
Industrial	33	.6%
Institutional	65	1.1%
Public Right of Way	7	.1%
Undeveloped	1908	33.4%
TOTAL	5711	

G. Zoning

The area proposed for annexation is currently located within the planning and zoning jurisdiction of the Town of Westfield through a joinder agreement with Washington Township served by the Advisory Plan Commission. When annexed, the parcels will remain in the same planning jurisdiction and retain their existing zoning.

Zoning designations in the proposed annexed area include: Agricultural Single Family (AG-SF1); Open Industrial (OI); Enclosed Industrial (EI); Single Family 2 (SF-2); Single Family 3 (SF-3); Single Family 3 Cluster (SF-3 Cluster); Planned Unit Development (PUD). Upon annexation none of the zoning designations will change.

H. Property Tax Assessment

The 2004 pay 2005 total true tax valuation (TTV) of all real property and its improvements located within the area proposed for annexation is \$626,566,000. The net expected TTV (net of agriculture exemption) is \$566,298,500.

I. Municipal Property Tax Rate

The existing 2004 pay 2005 property tax rate assessed to all real property and its improvements within the area proposed for annexation is \$2.5385 per \$100 of assessed valuation. This is the total Washington Township Tax Rate.

J. Council District

Specific council districts can not be determined at this time as the expansion of the council seats from five to seven is part of the agreed to plan to re-district as part of this annexation plan. This re-districting will be accomplished by January 1, 2006.

Impetus for Annexation

The annexation of this area is being brought to the town through a consensual annexation process. This process is permitted when greater than 51% of the parcels of the anticipated annexation area indicate an interest, through a petition process, to request annexation into the town of Westfield.

Because of the recent (February 2004) annexation plans of the City of Carmel to seek annexation into Washington Township, the Town of Westfield is responding to the wishes of the residents in our planning jurisdiction by addressing their request to be annexed. Because of the unique set of circumstances surrounding this annexation, the Town of Westfield has chosen to proceed with plans to respond positively to the residents request and put forward a plan that is advantageous to the residents to become part of the Town of Westfield. We see their inclusion into the town of Westfield as a normal extension of what would have been a natural annexation process through time that would have included these neighborhoods and adjacent land parcels.

The long range intent of the Town of Westfield was, and continues to be, the total inclusion of Washington Township into the Town of Westfield at the appropriate time. The intent of Carmel's annexation effort into Washington Township was the impetus to move this annexation process forward and to provide services to this area as requested by the residents.

Projected Annexation Timeline

The effective date of the annexation will be March 10, 2006 with all non-capital services to be in place within one year of the final effective date (March 10, 2007), and with all capital services extended within 3 years of the effective date (March 10, 2009) as required by statute.

March 10, 2005	Annexation introduction to Community
April 11, 2005	Ordinance introduction to council (First Reading)
Week of April 11, 2005	Certified mailing to all parcel holders
April 15, 2005	Notice of Public hearing published in Newspaper one time
July 14, 2005	Public Hearing at a location TBD
September 12, 2005	Adopt Ordinance at regular Council meeting
September 14, 2005	Publish adopted ordinance one time in newspaper
December 13, 2005	End of 90 day required remonstrance period
March 10, 2005	Effective date of annexation

Plan for Extending Municipal Services

The Town of Westfield currently extends to its citizens a diverse range of public services. These services are provided by municipal departments. Each department has a unique and separate function within the municipal service system of the Town.

The Town of Westfield recognizes the following municipal departments / entities as providing municipal services to residents of the Town of Westfield.

- Administration (non-capital services)**
- Clerk-Treasurer (non-capital services)**
- Town Council (non-capital services)**
- Building Department (non-capital services)**
- Department of Community Development (non-capital services)**
- Police Department (non-capital services)**
- Fire Department (non-capital services)**
- Street Department (capital and non-capital services)**
- Westfield Public Works**
 - Water Department**
 - Sewer Department**
 - Street Department**
- Other –**
 - Municipal Elections**
 - Town Hall Activities**
 - Redevelopment Commission**

Each of the municipal service sectors are analyzed in this section to determine the impact of annexation on their ability to provide both capital and non-capital services to the area proposed for annexation as required by Indiana law.

Fiscal Impact Analysis is a method of evaluation that is used to measure and project the direct public costs and revenues associated with residential and nonresidential growth within a municipality. It explores public (government) costs and revenues.

Fiscal Impact Analysis has been used throughout the United States for nearly seventy-five years as a means of objectively evaluating development proposals, including those involving annexation. Throughout its tenure as a fiscal management tool of local government, fiscal impact analysis has evolved along with the maturation of the towns and cities in which it has been used. We are using the method of fiscal impact analysis known as Case Study.

Case Study Methodology

The Case Study method of fiscal impact analysis is applied in very large, stable or declining cities, or very small, **rapidly growing** rural fringe areas. These communities typically exhibit excess or deficient service capacity. It projects future costs based on future demand determined by interviewing municipal department heads. This method assumes that each department head knows best the functional capacity of his/her agency and can respond most accurately to specific questions about existing and future service demand and the costs associated with the extension of services.

All municipal departments were analyzed to determine the extent of the affect of annexation. The Police, Fire, Public Works, Administration, Planning, and Building departments were identified as being affected by the annexation of new territory. The affect on some of these departments was determined to be minimal and are likely to create no demand for additional personnel and associated expenditures. It can therefore be assumed that these departments are characterized by an excess service capacity, or are already serving the entire Washington Township, and that the area proposed for annexation will not affect the workload of these departments or cause the need for additional expenditures associated with the provision of services. The existing levels and costs of service provision for each department are described below:

The town of Westfield has developed plans to extend services to the proposed annexation area in southwest Washington Township in order to smoothly integrate services to the annexation area.

These plans are intended to provide the residents of the affected annexation area a clear picture of the policy direction intended for the area by the Town of Westfield.

Non-Capital Services

IC36-4-3-13 requires that non-capital services be extended within one year of the effective date of annexation in a manner equivalent in standard and scope to those non-capital services provided to areas within the corporate boundaries. The statute specifically cites police protection, fire protection, street/road maintenance, and “other” as non-capital services.

The fiscal plan hereby affirms that all non-capital services will be extended to the annexation area within one year of the effective date (by March 10, 2007) in full compliance with statutory requirements, and in some cases, the statutory requirement will be exceeded by extending the service prior to the statutory deadline.

Capital Services

IC36-4-3-13 requires that capital services of the municipality be extended to the annexation area within 3 years of the effective date of the annexation in the same manner as those services are provided to the rest of the town, and “in a manner consistent with federal, state, and local laws, procedures and planning criteria.” The statute specifically cites street construction, street lighting, sewer facilities, water facilities, and storm water drainage facilities as capital services.

The fiscal plan hereby affirms that all capital services of the Town of Westfield will be extended to the annexation area within 3 years of the effective date of the annexation (by March 10, 2009), in full compliance with statutory requirements.

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Evaluation of the Extension of Services

The following represents the Town's Plan for extending departmental services to the proposed annexation area.

Administration

The town administration provides services under the direction of the Town Council president through the Town Manager. The town administration helps to develop and administer municipal policy, as well as dealing with citizen's requests of various types.

Some of the services of the town administration are already available to the residents of the southwest Washington Township through scheduled township planning meetings, phone and email requests, and other inquiries directed through the Town Manager.

Provisioning of planned service of a non capital nature within one year.

Services of the town administration will be made available to the residents of the southwest Washington Township area on the date the annexation becomes effective and will be extended in a manner equivalent in standard and scope to services provided to the other areas within the corporate boundaries of the Town.

Provision of planned service of a capital nature within three years.

It is not anticipated that any capital expenditures will be required to service the needs of the annexed area.

Clerk-Treasurer

The Clerk-Treasurer serves as the Chief Financial Officer for the Town. The office is responsible for receiving and paying invoices for goods and services, as well as managing and investing revenue streams received by the Town. The financial services of the Clerk-Treasurer are provided on behalf of the residents of the Town per se. While the public is entitled to access to public documents generated by the Town, and is entitled to discuss matters of fiscal policy, the Clerk-Treasurer does not provide direct financial services to individual residents.

Provisioning of planned service of a non capital nature within one year.

Services of the clerk-treasurer will be made available to the residents of the southwest Washington Township area on the date the annexation becomes effective and will be extended in a manner equivalent in standard and scope to services provided to the other areas within the corporate boundaries of the Town.

Provision of planned service of a capital nature within three years.

It is not anticipated that any capital expenditures will be required to service the needs of the annexed area.

Town Council

The Town Council serves as the Legislative Branch of municipal government, with 5 council members elected by residents of the Town. The opportunity to vote for town council and other municipal offices, as well as to vote in any special elections of the town will be extended to the residents of the southwest Washington Township area upon the effective date of the annexation.

The Westfield Town council already extends many of its services and opportunities to be heard to the residents of the Southwest Washington Township area. Such services include the opportunity to testify before the town council at public hearings, the opportunity to address the council at council meetings, as well as attending council meetings, requesting and receiving special meetings with members of the town council, and the opportunity to discuss issues deemed important by the residents of the area with the town council, either individually or collectively

Provisioning of planned service of a non capital nature within one year.

Services of the town council will be made available to the residents of the southwest Washington Township area on the date the annexation becomes effective and will be extended in a manner equivalent in standard and scope to services provided to the other areas within the corporate boundaries of the Town.

Provision of planned service of a capital nature within three years.

It is not anticipated that any capital expenditures will be required to service the needs of the annexed area.

Building Department

The Town of Westfield Building Department processes building permits throughout all of the Washington Township, Hamilton County area. It conducts inspections on new buildings and unsafe structures. Because this department currently functions throughout the entire township, no service level increases are expected for this department with respect to the proposed annexation.

Provisioning of planned service of a non capital nature within one year.

The services can be provided for the annexed area with exiting personnel, who already serve the entire township.

Provision of planned service of a capital nature within three years.

It is not anticipated that any capital expenditures will be required to service the needs of the annexed area.

Community Development Department

The Community Development Department is responsible for all of the planning support for the Advisory Plan Commission and the Board of Zoning Appeals. In addition the code enforcement is included in this department. These responsibilities currently involve all of Washington Township, Hamilton County, and therefore no service level increases are expected for this department with respect to the proposed annexation area.

Provisioning of planned service of a non capital nature within one year.

The services can be provided for the annexed area with existing personnel who already serve the entire township area.

Provision of planned service of a capital nature within three years.

It is not anticipated that any capital expenditures will be required to service the needs of the annexed area.

Police Department

The 29 uniformed officers of the Town of Westfield Police Department provide the citizens of Westfield with public safety and emergency response service throughout the corporate limits of the Town. The individual services include: neighborhood patrols for the prevention of crime, detection and apprehension of criminal offenders, resolution of domestic disputes, anti-crime and anti-drug public education, traffic control and accident reporting, and the creation and maintenance of a general feeling of security and safety throughout the community.

The services provided by the Police Department vary in their individual requirements for personnel and financial resources and are subject to annual review and approval by the Westfield Town Council.

Operating (annual) costs associated with the addition of 1 uniformed police officer include salary, overtime pay, holiday pay, clothing and uniform allowance, health insurance, training, pension benefits and administrative overhead. This annual cost for a patrol officer is \$55,000.

Capital one time costs associated with the addition of 1 uniformed police officer include a patrol vehicle and related equipment. This annual cost for a patrol officer is \$20,000

The area identified for annexation includes 5711 acres and an estimated population of 9000 persons.

Provisioning of planned service of a non capital nature within one year.

Two additional officers are scheduled to be hired in 4Q 2005 and 2 additional officers scheduled for 4Q 2006 will be required to initially accommodate the additional service area. These additions will be planned as part of the annual budgeting process prior to the annexation. The Town of Westfield will begin to provide police service to the proposed annexation area upon the effective date of annexation through the extension of an existing patrol area. Complete non capital service will be provided by within one year of the effective date of the annexation. Any additional cost for overtime for police officers in an amount not to exceed \$20,000 can be accommodated with the existing and future budgets in 2006 and 2007.

One additional officer will be hired in each year from 2008 through 2011 to accommodate additional growth in the annexation area. It is also expected that an interlocal agreement with Hamilton County will provide aid in police coverage in the affected area during all of 2007 since the assessed valuation will still be aligned with the county.

Annual Budget Additions

Police Budget	2008	2009	2010	2011
Personnel Services	\$55,000	\$55,000	\$55,000	\$55,000
Supplies	\$5,000	\$5,000	\$5,000	\$5,000
Other Services and Charges	\$20,000	\$20,000	\$20,000	\$20,000
TOTAL	\$80,000	\$80,000	\$80,000	\$80,000
Cumulative Total	\$80,000	\$160,000	\$240,000	\$320,000

Provision of planned services of a capital improvement nature within three years.

Capital requirements for new police officers will be associated with new police vehicles and hardware required for the vehicles. These capital equipment needs can be accommodated through the expansion of the CCD (Cumulative Capital Development) fund that will expand with additional assessed valuation. See CCD revenue streams later in the fiscal plan.

Fire Department

The 41 firefighters and EMS personnel employed by the Town of Westfield Fire Department respond to fire emergencies, chemical and hazardous material spills, and general life safety emergencies through the corporate limits of Westfield and through the remainder of Washington Township, Hamilton County. The personnel of the Fire Department are assigned to 2 fire stations located on Dartown Road and 151st Street. Each station is the primary respondent to emergencies within its assigned geographical area. Secondary response is provided by personnel and equipment by volunteer and paid city and town fire departments in adjacent communities.

The existing fire department currently has the entire responsibility for services throughout Washington Township, Hamilton County therefore the annexation of this new territory will not change the impact or the need for additional personnel to service this new area.

Even though numbers of personnel will not change, the cost of the daily operations will transfer funding from the Township (outside of the town) to the Town. This transfer of funding responsibility is shown in the "Feasibility Plan Impact Analysis Summary" and shows that the largest transfer of funding is in 2008. This additional funding responsibility will be managed through an automatic annexation appeal and an additional annexation appeal for costs greater than the automatic appeal.

The table on the next page estimates that additional funding that will be the responsibility of the Town of Westfield

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**Estimated Fire Budget Costs
After SW Wash Twp Annexation**

	Actual 2005	Estimate 2006	Estimate 2007	Estimate 2008	Estimate 2009	Estimate 2010	Estimate 2011
Town AV	\$783,881,915	\$853,982,960	\$895,070,820	\$1,458,314,475	\$1,502,063,910	\$1,547,125,827	\$1,624,482,119
town Percent	51.10%	53.00%	55.00%	87.00%	87.00%	87.00%	87.00%
Township AV	\$750,678,660	\$757,305,644	\$732,330,671	\$217,909,060	\$224,446,331	\$231,179,721	\$242,738,707
Township Percent	48.90%	47.00%	45.00%	13.00%	13.00%	13.00%	13.00%
Total Twp AV	\$1,534,560,575	\$1,611,288,604	\$1,627,401,490	\$1,676,223,535	\$1,726,510,241	\$1,778,305,548	\$1,867,220,826
Total Fire budget	\$3,193,286	\$3,321,017	\$3,453,858	\$3,592,012	\$3,735,693	\$3,885,121	\$4,040,526
Minus EMS revenue							
4% annual growth estimate							
Town Fire Budget	\$1,631,769	\$1,760,139	\$1,899,622	\$3,125,051	\$3,250,053	\$3,380,055	\$3,515,257
Township Fire budget	\$1,561,517	\$1,560,878	\$1,554,236	\$466,962	\$485,640	\$505,066	\$525,268
Town Additional		\$128,370.10	\$139,482.73	\$1,225,428.87	\$125,002.03	\$130,002.12	\$135,202.20

Provisioning of planned service of a non capital nature within one year.

The services can be provided for the annexed area with existing personnel because current services already serve the entire township. It is expected that the cost for fire services in the annexed area will continue to be funded through the township through 2007 since the assessed valuation will still be allocated to the township.

Provision of planned service of a capital nature within three years.

The capital services required for future growth in the fire services for Washington Township will be managed through the annual budgeting process. Two new pumper vehicles were purchased in early 2005 to provide the necessary equipment to service the entire Township.

Street Department

The street department of the town of Westfield is part of the public works department and has responsibility for the maintenance and upkeep of all streets and public rights-of-way within the town limits of Westfield. Maintenance activities include potholes and curb repair, mowing of weeds and other vegetation, street sweeping, sign maintenance and replacement, pavement striping, and snow removal. . It is also responsible for reconstruction of sidewalks and removal of dead or damaged trees from town rights-of-way.

Other responsibilities include resurfacing and reconstruction of all public roads with the exception of the roads falling under the jurisdiction of the Indiana Department Of Transportation or the Hamilton County Highway Department. These local operations are primarily funded from the Motor Vehicle Highway (MVH) fund, the Local Road and Street Fund, and the Road and Street Improvement Fund (Road Impact Fees).

The Street department has reviewed the length and condition of roads in the annexation area. It has determined that there are approximately 60 miles of roadway currently in the annexation area. The Street Department analysis indicated that the developed areas have roadways which meet the minimum standards of the Town of Westfield and which will enable the town to assimilate the roadways serving existing development into the Town's roadway network.

The Street Department also noted that the undeveloped portions of the Washington Township annexation area have a high proportion of chip and seal surfaces. These surfaces will require somewhat greater non-capital service attention until the new development in the area is sufficient to reconstruct the roadways in accordance with the new Thoroughfare Plan.

The uneven demand for street services during the winter months can be accommodated within the Westfield Public Works department by utilizing other personnel that work primarily in the water or wastewater departments. Utilization of trucks required for snow plowing are also utilized from other internal departments to effectively and efficiently provide these services. For these reasons there is not an extensive personnel increase to accommodate the additional service area in the annexation.

There may be an additional need for capital equipment that could include and might be a combination of tandem axle trucks, single axle trucks, and pick ups.

Provisioning of planned service of a non capital nature within one year.

The street department services can be provided for the annexed area with personnel additions in 2008 (1) and 2010 (1). Service will begin to be provided as of the date of the annexation and be completely provided within one year as required by statute. (March 10, 2007) This additional expenditure can be accommodated within the current and future budget planning cycles. Additionally we expect that an interlocal agreement between the Town of Westfield and Hamilton County could provide assistance in supporting these services during 2007 when assessed value has yet to be transferred to the town.

	2008	2009	2010	2011
Personnel	\$37,500	\$37,500	\$75,000	\$75,000
Summer Part Time Help	\$10,000	\$12,000	\$14,000	\$16,000
Other Services and Charges	\$40,000	\$40,000	\$40,000	\$40,000
TOTAL	\$87,500	\$89,500	\$129,000	\$131,000

Provision of planned service of a capital nature within three years.

The recent increase in Road Impact Fees that are assessed against new development will also be available directly for new road construction or for bonding or lease rental capability. This will reduce the fiscal impact of such roadway improvements. It is the policy of the Town of Westfield that developers pay a significant share of the cost of expanding infrastructure to meet demands of new development.

Road improvement projects are evaluated each year and the new annexed area would be in that annual review process for consideration of improvements. After the roadway projects have been identified and prioritized, the projects will be inserted into the overall list of thoroughfare projects and the projects will be implemented, through the planning, design, right of way acquisition and construction phases, as is common with other project of the Town of Westfield.

Major road improvement projects will be identified and programmed within 3 years of the effective date of annexation as required by IC36-4-3-13, but construction dates will depend upon cost, available funding and project priority. It is possible that the Town of Westfield will also seek outside funding from state or federal programs for certain projects in the annexation area.

Capital services in the annexation area will be provided within three years of the effective date of the annexation as dictated by statute (March 10, 2009) It is likely the roadways will be improved in phases as development provides upgraded thoroughfares as part of their development projects.

Road and Street Improvement Fund can be used for road paving and road improvement projects

New Funding Available For Capital Expenditures	2008	2009	2010	2011
Road and Street Improvement Fund (based on 250 new homes per year in the annexed area)	\$250,000	\$250,000	\$250,000	\$250,000
Cumulative Capital Funds Available	\$250,000	\$500,000	\$750,000	\$1,000,000

Street Lighting

The Town of Westfield does not provide street lighting as a capital service of the Town. Street lighting differs in design and location between developments, depending upon the developer design criteria. As such, the provision of street lighting differs widely throughout the town and homeowners' associations are responsible for the maintenance of street lighting in each subdivision.

In cases where there is an unusual need for street lighting, the Town Council of the Town of Westfield is prepared to receive and consider requests for the installation of street lighting in certain areas. This practice is determined exclusively by the Town Council and will be afforded to the annexation area on year after the effective date of the annexation in a manner equivalent in standard and scope to the services afforded other areas of the incorporated town.

Public Works Department (Water and Sewer Services)

The Westfield Public Works department is responsible for the operation of the Water and Wastewater works for the Town of Westfield. Services for both water and sewer are provided within the corporate limits and into Washington Township, Hamilton County.

The proposed area for annexation is partially served by town water and sewer service.

UTILITY SERVICE

The subject of utility service is commonly misunderstood, due largely to individuals making invalid assumptions with regard to the nature and context of receiving such services. Therefore, the Town of Westfield shall simply state the general policy, with additional detail provided below. That general policy is:

The Town of Westfield will provide access to sewer and water utility service for any proposed development, with the costs for connecting to that utility service to be borne by the developer/owner, in accordance with the policies and fee structure set forth by the Westfield Town Council.

The development policies of the Town of Westfield and the Westfield Plan Commission have required developers to install sewer and water utilities within their developments for the vast majority of developed sites in the Township for many years. In most cases, the developer installs such infrastructure and then adds this cost to the price of the developed parcel, meaning that the cost of such infrastructure is paid by each individual property owner. However, in some cases, based upon the specific request of the developer/owner, the development was allowed to proceed without utility connections. Many of these decisions were based on the developer/owner being unwilling to bear the cost of the installation of said utilities. It is not the development intent of the citizens of the Town of Westfield to provide a monetary windfall to individuals who initially refused to pay the cost of utility connection by causing the Town of Westfield to provide such utility services when their private wells run dry or their septic tanks malfunction. The Town's policy for utility connection shall be that the developer/owner may choose not to connect the proposed development to the municipal utility systems, and thus avoid the immediate cost of said connection. However, *when utility connections are later required, for whatever reason, the system of fees and charges promulgated by the Westfield Town Council shall apply to that utility connection.* In this manner, the cost of installation of utility infrastructure is equitable to all property owners within the service area of the utility, whether the owner decides to connect to the utility systems when the development first occurs, or whether the owner decides to connect at some later date. The Town currently has a method for allocating the cost of utility connections in a manner which is favorable to the property owners.

The Town also reserves the right to consider other options for providing utility services when working with proposed annexation areas. Options which may be considered include, but are not limited to: payment plans, enlargement of payment periods, discounts, Barrett law funding, bonds, interlocal agreements and BOT agreements.

MUNICIPAL WATER UTILITY

The municipal water utility provides potable water service to properties within the service area of the water utility, in many cases outside of the corporate limits of the municipality. The municipal water utility technically provides the service of pumping water from the water source, treating the water to some level, distributing the water into the system of municipal water lines, storing the water for peak demand and fire protection purposes, and maintenance of the system, in its entirety. This policy states that the water utility meets the parameters of providing access to water utility service to a property when a municipal water distribution line is within the distributive area of a main trunk line or lateral line. When water lines are already developed with respect to a specific property, the water utility is made directly available to that property when a distribution main is located in a street, highway, or right-of-way which abuts the property to be served. Water utility service and connection costs are handled in a manner similar to that of the wastewater utility.

In some cases, property owners have not connected their property to the municipal water system and use private water sources (primarily wells) instead. This election is made by the property owner in accordance with the development standards of the property at the time of the original development. The municipal water system also extends beyond the corporate limits of the municipality and service is provided to property in unincorporated areas. The water utility is administered by the Westfield Town Council which is responsible for recommending user charges. The legislative body of the municipality may consider changes to the user charge system to reflect special situations, as well as changes in policy with regard to the type of customer and/or the location (inside or outside of the corporate limits of the municipality).

The policy of providing municipal water service is not to be construed as being “free” in any respect, and these costs are certainly not covered by property taxes. The water utility is supported by a system of user charges which is administered by the Westfield Town Council. In addition, the development policies and standards of the municipality require the developer/owner to pay any capital costs associated with the extension of water distribution facilities into any proposed development. The only major capital expenditures covered by the water utility (outside of the service extensions afforded by the developers) is the capital cost of constructing and maintaining water pumping, treatment and storage facilities, which are paid either directly or indirectly through the utility’s user charge system. The cost of extending distribution lines is to be borne by the property owner/developer.

Property tax revenues are not a part of the water utility budget. The water utility sets a system of user charges which are generally paid on a monthly basis. Those user charges cover both the capital and operating costs of the water utility. In addition to monthly service charges, the water utility may consider and/or establish a system of fees or other services such as various connection fees, and/or supplemental fees for special facilities installed to meet the needs/demands of various customers. The water utility is also subject to some regulatory requirements which are administered at the state and/or federal level. As such, the system of fees and charges must be adjusted from time to time to remain current with regulatory and other requirements.

FIRE HYDRANTS

Fire hydrants are generally supported by the user charge system of the water utility. As stated with regard to other services, the municipality may seek changes in the system of revenues used to pay for such services, however, at this time the policy of the Town is that the developer of the site – without regard to the nature of the development – is responsible for installing the fire hydrants necessary to protect the proposed development from catastrophic fire.

MUNICIPAL WASTEWATER UTILITY

The municipal wastewater utility provides access to wastewater collection, treatment and disposal service to all properties within the corporate limits of the municipality and in many cases beyond the corporate limits. This policy states that the municipality meets the parameters of providing access to municipal wastewater service when the parcel is within the drainage watershed of a major interceptor, trunk or lateral sewer *which ultimately delivers wastewater to the municipal wastewater treatment plant*. In cases where sewer laterals are made available to developed parcels, the standard for service is met when a municipal sewer is located within 300 lineal feet of the nearest property line of the parcel.

In some cases, property owners have chosen not to connect their development to the municipal sewer system and use private wastewater disposal facilities (primarily septic tanks), instead. This decision is based purely upon the owner's election and the development standards of the original property development. As noted above, the general policy of the Town is that the developer pays the cost of installing wastewater utility service in accordance with the schedule of fees and charges in effect at that time, and then adds that cost to the price of the developed parcel. In this manner, the property owner ultimately pays for the cost of the wastewater utility connection.

In the case of developers/owners who elect not to pay the cost of wastewater utility connections for whatever reason, it is the policy of the Town of Westfield to respect that decision. However, when those private wastewater facilities become dysfunctional, it is the policy of the Town of Westfield to provide such wastewater utility connections at the capital expense of the owner, and in accordance with the schedule of fees and charges set forth by the Westfield Town Council at the time the work is undertaken. In this manner, the provision of wastewater utility services is equitable to all property owners.

The municipal wastewater system extends beyond the corporate limits of the municipality and municipal wastewater service is provided to property in unincorporated areas. The wastewater utility is also administered by the Westfield Town Council which is responsible for developing and recommending a system of user charges for implementation. These user charges must cover the cost of both capital and operations of the wastewater utility. The municipality may consider changes to the user charge system to reflect special situations, as well as changes in policy with regard to the type of customer and/or the location (inside or outside of the corporate limits of the municipality).

The policy of providing municipal wastewater service is also not to be construed as being “free” in any respect, and the costs of such services are certainly not covered by property taxes. The wastewater utility is supported by a system of user charges which is administered by the Westfield Town Council to cover both capital and operating expenses, in cooperation with the municipality. Property tax revenues are not a part of the wastewater utility budget. The development standards of the municipality are such that the capital cost of wastewater utility services is afforded by the developer as part of the development of the property (and that cost is ultimately passed on to property owners). In addition to monthly service charges, the wastewater utility has established a system of fees for other services such as various connection fees, and/or supplemental fees for special facilities installed to meet the needs/demands of various customers. The cost of extending distribution lines is to be borne by the property owner/developer. The wastewater utility is also subject to regulatory requirements which are administered at the state and/or federal level. As such, the system of fees and charges must be adjusted from time to time to remain current with regulatory and other requirements.

Wastewater utility services which are within the wastewater service area of the Town of Westfield will be extended to any property desiring wastewater services and charges for the capital and non-capital cost of extending these wastewater services will be paid by the property owner in accordance with the approved schedule of rates and charges of the

wastewater utility, and in accordance with approved annexation policies of the Town. Currently, private developers install the local collector sewers as part of their development cost and pay access/capacity fees for the interceptor and treatment plant costs.

Capital Services for Water

The total estimated cost to provide for water services to the annexed area is \$9,750,000. The anticipated connection fees (assuming the equivalent of 3 units per acre) associated with the 3000 acres (2711 acres are already built out) of land would be \$18,477,000.

If these 3000 acres would build out in 20 years, a conservative estimate, the recovery of connection fees over that time period would provide an income stream of approximately \$923,850 annually to support the bond payments on a \$9,750,000 bond issue.

In addition, annual user fees for service would add another \$2,160,000 per year once the area is completely built out.

This evaluation indicates that the Town of Westfield could provide these services to the annexed area.

Capital Services for Wastewater

The total estimated cost to provide for wastewater services to the annexed area is \$33,250,000 the anticipated connection fees (assuming 3 units per acre) associated with the 3000 (2711 acres are already built out) acres of land would be \$33,300,000.

If these 3000 acres would build out in 20 years, a conservative estimate, the recovery of connection fees over that time period would provide an income stream of approximately \$1,665,000. These fees along with new user fees would provide for the new debt bond issues that would be required. Capital financing of bond issues would be phased in as improvements are required and revenue streams available.

In addition, annual user fees for service would add another \$3,665,000 per year once the area is completely built out.

This evaluation indicates that the Town of Westfield could provide these services to the annexed area.

Other

Municipal Elections

Residents of the southwest Washington Township area will become eligible to vote for municipal officers including town council and Clerk-Treasurer in regular and special elections beginning on the effective date of the annexation. The current plans for the Town of Westfield to become a City will further provide opportunity for elections of a Mayor and for a seven member council.

Town Hall Activities

The Town of Westfield has made it a common practice to anticipate growth because of an historical annual annexation expectation of new developments that are contiguous to the town boundaries. The town has always included the cost of extending services to newly annexed areas in each annual budget. Due to this practice the Town of Westfield has prepared itself for growth from both a fiscal and service perspective.

With regard to this annexation, it is expected that most of the demand for additional administrative services will be handled through the Town's normal increase in organizational productivity as well as personnel added via the annual budgeting process.

The Town Administration, including both elected officials and Department Heads, will assess the possible increase demand for Administrative services and make decisions regarding using overtime of existing personnel or selectively hiring full or part-time personnel to accommodate any new demand.

Westfield Redevelopment Commission

There is no portion of the annexation area which is under the jurisdiction of the Westfield Redevelopment Commission (WRC) at this time, and the Redevelopment Commission has no plans to designate economic development areas or redevelopment areas within the annexation areas.

However, statute requires that the Town extend the services of the WRC, just as it would extend any other municipal services. Therefore after the annexation takes effect, the WRC could consider the designation of any areas which are deemed to meet the statutory finding of fact (for creation of an economic development area) or finding of blight (for creation of a redevelopment area).

Parks and Recreation

The Westfield Parks and Recreation services are funded out of a parks budget with the Town of Westfield. The inventory of facilities includes Quaker Park, Simon Moon Park, Asa Bales Park, and Richardson Park. These parks and recreation operations are supported by the town's General Fund. The proposed annexation is not anticipated to have an appreciable affect on existing park facilities and no additional costs for this function are anticipated

Provisioning of planned service of a non capital nature within one year.

The services can be provided for the annexed area with the existing budget

Provision of planned service of a capital nature within three years.

The capital services required for future growth in parks is anticipated to be accomplished through a General Obligation Bond to be issued in 2005. This bond will provide for the build out of Quaker Park and Asa Bales Park. The Town of Westfield has a park impact fee that provides a one time payment on every new residential building permit of \$267. These fees are used for park improvements to maintain the level of service throughout the entire town.

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Financial Summary and Recommendations

The area proposed for annexation has been researched and analyzed in accordance with the terms of the Indiana Code, title 36, Article 4, Chapter 3.

A. Financial Summary

The “Feasibility Plan Impact Analysis Summary” that follows is the financial summary of the fiscal plan and its impact on taxes and the ability of the Town of Westfield to provide services.

The primary source of revenue for the Town of Westfield includes revenue received from property taxes and COIT (County Option Income Tax).

The net assessed valuation of all real property and its improvements within the area proposed for annexation is \$459,478,500. (This acknowledges the Homestead Deduction for every residential property).

As a result of additional population and road miles, the Town of Westfield also receives revenue from other sources that include Alcohol Gallonage Taxes, Cigarette Tax, Vehicle Excise Tax, MVH distributions, and LR& S distributions.

With the annexation occurring on March 10, 2006, the property within the area proposed for annexation will then be entered into public record and assessed for taxation as an incorporated area on March 1, 2007. Revenue received by the Town of Westfield from property assessed on or before March 1, 2007 will not be realized until property tax payment in May and November of 2008.

The delay in the collection of property taxes will cause the Town to experience a cost of services from existing budgets due to the required provision of non-capital services in the first year following annexation (2007). To the extent that real costs exceed revenue as a result of this annexation, the Town of Westfield is prepared to use funds from other budgeted line items in order to assure that services required by State statutes are provided to the proposed annexation area. In addition, interlocal agreements with Hamilton County are expected to aid in support of Police and Street maintenance during calendar year 2007 since the total assessed valuation will still be allocated to the county.

In addition there will be a 2007 cash flow from MVH distribution, LR&S distribution, Alcohol Beverage Taxes, and Cigarette taxes that will be used in 2008 to address the shortfall.

B. Revenue and Expense Summary Table

The following table shows the anticipated revenues and expenses for the annexation tax abatement years. As you can see, with the exception of calendar year 2008, the Town of Westfield will accrue a net addition to our budget line items to support the operating costs of the newly annexed area.

The deficit identified in 2008 will be accommodated through the use of funds that will be received in 2007 from other miscellaneous revenues.

	2007	2008	2009	2010	2011
Revenue Sources					
COIT	\$0	0	\$547,052	\$571,122	\$596,251
Property Tax Rev.		\$911,753	\$951,870	\$993,752	\$1,037,477
Other Revenue	\$40,800	\$61,200	\$61,200	\$61,200	\$61,200
MVH	\$171,480	\$257,220	\$257,220	\$257,220	\$257,220
LRS	\$83,815	\$125,722	\$125,722	\$125,722	\$125,722
TOTAL REVENUE	\$296,095	\$1,355,895	\$1,943,064	\$2,009,016	\$2,077,870
Operating costs	\$0	\$1,392,929	\$1,599,931	\$1,849,433	\$2,066,635
Net Realized	\$296,095	(\$37,034)	\$343,133	\$159,503	\$11,235

C. Cumulative Capital Development Fund (CCD)

The CCD fund is a fixed tax rate of \$.029 per \$100 of assessed valuation. The following chart identifies the additional revenue that will be received for capital projects as a result of the annexation area. These funds can be used for direct capital purchases or for lease/purchase payments for capital items.

Cumulative Capital Development Fund	2008	2009	2010	2011
Annual Capital funds generated from new annexation area	\$67,037	\$122,174	\$169,304	\$210,650
Cumulative Total	\$67,037	\$189,211	\$358,515	\$569,165

Recommendation

Southwest Washington Township Annexation is recommended for annexation due to its conformity with the Indiana State Statutes governing annexation by a municipality, as noted below. It is further recommended for annexation because of the fiscal evaluation of anticipated revenues being sufficient to cover the cost of expected expenses.

Furthermore, this report has established a plan and cost estimate for the provision of municipal services to the area proposed for annexation and outlined provisions for the following, pursuant to IC 36-4-3-13(d).

1. The cost estimates of planned services to be furnished to the area proposed for annexation
2. The method or methods of financing the planned services
3. The plan for the organization and extension of planned services
4. The provision of planned services of a non-capital nature within one (1) year of the effective date of the annexation,
5. The provision of planned services of a capital improvement nature within three (3) years of the effective date of the annexation

TOWN OF WESTFIELD
Feasibility Plan Impact Analysis Summary

Annexation Area Statistics	# of Parcels	Gross Assessed Value	Less Homestead Deduction	Net Assessed Value	Less AG Exemption	Net AV Less Ag Exemption
Agriculture Exemption Parcels	198	\$20,487,500		\$20,487,500	(\$20,487,500)	\$0
Agriculture Exemption Parcels / SR 32		\$15,247,200		15,247,200	(\$15,247,200)	0
Residential	3,052	555,261,400	(106,820,000)	448,441,400		448,441,400
Industrial	6	3,966,700		3,966,700		3,966,700
Commercial	22	7,070,400		7,070,400		7,070,400
Tax Exempt Parcels	24	24,532,800		24,532,800	(\$24,532,800)	0
Totals	3,302	626,566,000	(106,820,000)	519,746,000	(60,267,500)	459,478,500

Taxable Value	2005	2006	2007	2008	2009	2010	2011
NAV of Developed Areas				\$459,478,500	\$459,478,500	\$459,478,500	\$459,478,500
New NAV of SR 32			\$14,107,700	14,107,700	14,107,700	14,107,700	14,107,700
New NAV of Centennial - Original				26,002,500	26,002,500	26,002,500	26,002,500
New NAV of Centennial - North				32,638,750	33,561,250	33,561,250	33,561,250
New NAV of Centennial - South				13,980,000	40,753,750	55,957,500	56,497,500
New NAV of Maple Knoll				51,238,800	81,324,750	96,294,750	109,509,750
New NAV of Carriger Towne Road				6,806,250	13,612,500	20,418,750	27,225,000
Total Estimated NAV Annexed Area	\$0	\$0	\$14,107,700	\$604,252,500	\$668,840,950	\$705,820,950	\$726,382,200
Less Abatements - SR 32			(10,580,775)	(7,053,850)	(3,526,925)		
Less Abatements - Developed Areas				(366,035,963)	(244,023,975)	(122,011,988)	0
NAV Annexed Area			\$3,526,925	\$231,162,687	\$421,290,050	\$583,808,962	\$726,382,200
Existing Town NAV (2005 Actual; 3% growth thereafter, except 2007 at 1% growth)	\$783,881,915	\$807,398,372	\$815,472,356	\$839,936,527	\$865,134,623	\$891,088,662	\$917,821,322
Total Westfield NAV	\$783,881,915	\$807,398,372	\$818,999,281	\$1,071,099,214	\$1,286,424,673	\$1,474,897,624	\$1,644,203,522

Marginal Cost	2005	2006	2007	2008	2009	2010	2011
Fire Protection							
Service Provider	township	township	township	town	town	town	town
Developed Area Service Area Cost	\$0	\$0	\$0	(\$1,225,429)	(\$1,350,431)	(\$1,480,433)	(\$1,615,635)
AG Service Area Cost	0	0	0	0	0	0	0
Fire Protection Cost	\$0	\$0	\$0	(\$1,225,429)	(\$1,350,431)	(\$1,480,433)	(\$1,615,635)
Police Protection							
Service Provider	county	county	county	town	town	town	town
Developed Area Service Area Cost	\$0	\$0	\$0	(\$80,000)	(\$160,000)	(\$240,000)	(\$320,000)
AG Service Area Cost	0	0	0	0	0	0	0
Police Protection Cost	\$0	\$0	\$0	(\$80,000)	(\$160,000)	(\$240,000)	(\$320,000)
Street Maintenance							
Service Provider	county	county	county	town	town	town	town
Developed Area Service Area Cost	\$0	\$0	\$0	(\$87,500)	(\$89,500)	(\$129,000)	(\$131,000)
AG Service Area Cost	0	0	0	0	0	0	0
Additional Cigarette Tax (9,000 add'l pop)			28,620	42,930	42,930	42,930	42,930
Additional ABC Tax (9,000 add'l pop)			12,180	18,270	18,270	18,270	18,270
Additional LRS Distributions (60 add'l mi + 9,000)			83,815	125,722	125,722	125,722	125,722
Additional MVH Distributions (9,000 add'l pop)	0	0	171,480	257,220	257,220	257,220	257,220
Net Street Maintenance Tax Supported Cost		\$0	\$296,095	\$356,642	\$354,642	\$315,142	\$313,142
Previous Year's Misc Revenue				296,095			
Total Operating Cost - Annexed Area	\$0	\$0	\$296,095	(\$652,692)	(\$1,155,789)	(\$1,405,291)	(\$1,622,493)

Controlled Property Tax Levy	\$2,543,697	\$2,655,620	\$2,772,467	\$2,894,456	\$3,021,812	\$3,154,772	\$3,293,582
Auto Annexation Adjustment				\$434,168	\$453,271	\$473,215	\$494,036
Annexation Appeal - 2008				\$477,585	\$498,599	\$520,537	\$543,441
COIT from Annexation (60%)					547,052	571,122	596,251
Additional Property Tax and COIT from Annexation				\$911,753	\$1,498,922	\$1,564,874	\$1,633,728
Net Revenue Available for Contingencies - Annexation Area				\$259,061	\$343,133	\$159,583	\$11,235

Estimated Tax Rates	2005	2006	2007	2008	2009	2010	2011
Levy Controlled Funds	\$0.3190	\$0.3289	\$0.3385	\$0.3554	\$0.3089	\$0.2813	\$0.2634
Existing Debt Levy's	\$0.0695	\$0.0681	\$0.0672	\$0.0513	\$0.0428	\$0.0373	\$0.0335
CCD	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290
Total Town Tax Rate	\$0.4175	\$0.4260	\$0.4347	\$0.4357	\$0.3806	\$0.3476	\$0.3259